

ID: CCA-041112-12

Number: **201218011**

Office:

Release Date: 5/4/2012

UILC: 108.00-00

From:

Sent: Thursday, February 2, 2012 1:53 PM

To:

Cc:

Subject: Re: Rev Proc 2009-37

Hi

It appears that the section 108(i) election can be filed with an amended return as long as the amended return is filed within 12-months of the extended due date for the return on which the election should have been made. The specific date depends upon the partnership's tax year (i.e., when the partnership return is due). Does that answer your question?